

**MAIL THIS FORM TO TAX COMMISSIONER AND RETAIN BOTTOM COPY FOR YOUR FILES
MAKE CHECKS PAYABLE TO: CITY OF NORWOOD**

INSTRUCTIONS

FOR FILING DECLARATION OF NORWOOD INCOME TAX

1. WHO MUST MAKE A DECLARATION — A declaration of estimated tax must be made by:

(a) **EVERY RESIDENT** of the City of Norwood, Ohio, who expects to receive any taxable income which will not be subject to full withholding (2% or more) from wages, salaries, commissions and other personal service compensation, whether such income results from labor performed, or services rendered within or without the City of Norwood, Ohio.

(b) **EVERY NON-RESIDENT** of the City of Norwood, Ohio, whose entire income tax liability (2%) is not withheld from wages, salaries, commissions and other compensation earned for work done, or services performed, or rendered within the City of Norwood, Ohio.

(c) **EVERY BUSINESS or PROFESSIONAL ENTITY**, including individual proprietorships, members of partnerships and/or associations, fiduciaries, estates and trusts, and other business and income producing enterprises conducted by or for RESIDENTS of the City of Norwood, Ohio, whether within or without the City of Norwood, Ohio;

(d) **EVERY BUSINESS or PROFESSIONAL ENTITY**, including individual proprietorships, members of partnerships and/or associations, and other business and income producing enterprises, conducted in the City of Norwood, Ohio by NON-RESIDENTS;

(e) **EVERY CORPORATION** conducting activities in the City of Norwood, Ohio, having their principal or any place of business located in the City of Norwood, Ohio;

(f) **FIDUCIARIES of ACTIVE TRUSTS or ESTATES** the operation of which produces income within the City of Norwood, Ohio;

2. WHEN and WHERE to FILE DECLARATION — The declaration for the period January 1, 2007 through December 31, 2007 must be filed on or before April 16, 2007 with the Tax Commissioner, City Hall, Norwood, Ohio. Checks or money orders should be made payable to the City of Norwood, and should accompany the declaration.

3. PAYMENT of ESTIMATED TAX — The estimated tax may be paid in full with the declaration, or in four equal installments on or before April 16, 2007 June 30, 2007 September 30, 2007 and December 31, 2007 For those taxpayers on a fiscal year basis, see Regulations Articles VII. Credit for tax overpayment in 2007 (if any) should be shown on Line No. 6.

4. WHAT is TAXABLE EARNINGS — Income subject to taxation as herein used, shall be considered to mean:

(a) **In the case of RESIDENT INDIVIDUALS** the gross wages, salaries, commissions and other compensation, whether paid for in cash, property or other consideration, and whether earned in or outside the City of Norwood, Ohio, the distributive share of net income from partnerships or associations conducting activities in or outside the City of Norwood, Ohio, net income from the rental of property wherever situated, and any other income not expressly excluded by the ordinance;

(b) **In the case of NON-RESIDENT INDIVIDUALS** the gross wages, salaries, commissions and other compensation as enumerated in (a) above, but only to the extent earned within or derived from sources within the City of Norwood, Ohio.

(c) **In the case of RESIDENT BUSINESS or PROFESSIONAL ENTITIES**, whether sole proprietorships, fiduciaries, estates or trusts, the term income shall be deemed to mean the net profits arising from the business activities wheresoever conducted;

(d) **In the case of CORPORATIONS** having their principal office or an office or place of business in Norwood and non-resident business or professional entities, whether sole proprietorships, fiduciaries, estates or trusts, the term income shall convey the same meaning as in (c) above, but the tax shall apply only to that portion of the net profit arising from business activities conducted in the City of Norwood, Ohio.

5. INTEREST and PENALTIES — All taxes imposed by Ordinance No. 93-2000, and remaining unpaid after they have become due, shall bear interest in addition to the amount of the unpaid tax, at the rate of one percent (1%) per month or fraction thereof, and any taxpayer upon whom said taxes are imposed, and any employer required by this Ordinance to deduct, withhold and pay taxes imposed by this Ordinance, shall be liable in addition thereto to penalties as noted in Section 11 of Ordinance No. 93-2000.

6. VIOLATIONS — In addition to the penalties provided under paragraph 5 above, severe penalties are provided under Section 13 of Ordinance No. 93-2000 for willful failure to file any return or pay the tax due.